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ABSTRACT

The data in this report are part of the National Public Educational Financial Survey, an annual state-level collection of revenues and expenditures for public education for students in prekindergarten through 12th grade. Nearly $305 billion were collected for public elementary and secondary education in the 50 states and the District of Columbia. Revenues ranged from a high of around $34 billion in California, which serves about 1 out of every 8 students in the nation, to a low of about $643 million in North Dakota, which serves about 1 out of every 380 students. Nationally, revenues increased an average of six percent over last year's revenues. By far, the greatest part of education revenues came from nonfederal sources (state, intermediate, and local governments), which together provided about 93.4 percent of all revenues. Expenditures for public education totaled about $270 billion, with the 50 states and District of Columbia spending an average of $5,923 for every student, a 4.2 percent increase from the previous year. Each category of revenues and expenditures is defined, and the data, grouped state by state, are presented in five tables. (RJM)

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NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

August 1999

ED 432 069

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1996–1997

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About $305 billion of revenues were raised by local, state, and federal governments to fund public education for grades prekindergarten through the 12th grade in school year 1996–1997. Current expenditures (those excluding construction, equipment, and debt financing) came to $270 billion. Three out of every five dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of $5,923 was spent on each student—an increase of 4.2 percent from $5,689 in school year 1995–1996.

These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics (NCES), U.S. Department of Education. The data are part of the National Public Education Financial Survey, one of the components of the Common Core of Data (CCD) collection of surveys.

Revenues for Public Elementary-Secondary Education

About $305 billion were collected for public elementary and secondary education in School Year (SY) 1996–1997 in the 50 states and the District of Columbia (table 1). Revenues ranged from a high of around $34 billion in California, which serves about 1 out of every 8 students in the nation, to a low of about $643 million in North Dakota, which serves about 1 out of every 380 students. Nationally, revenues increased an average of 6.0 percent over last year's revenues of $288 billion (in unadjusted dollars).

By far, the greatest part of education revenues came from nonfederal sources (state, intermediate, and local governments) which together provided about $285 billion or 93.4 percent of all revenues.

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(Definitions for each item including state and local revenues, are provided at the end of the text.) The federal government contribution to education revenues made up the remaining $20 billion. The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). Local and intermediate sources made up 45 cents of every dollar in revenue; state revenues 48 cents; and the remaining 7 cents came from federal sources.

Revenues from local sources made up between 2.4 percent and 89.5 percent of all revenues (table 2). As might be expected, revenues from state sources also showed a wide distribution in their share of total revenues. The state revenue share of total revenues was less than 30 percent in three states: New Hampshire (7.4 percent), Illinois (27.0 percent), and Vermont (28.6 percent); and more than 70 percent in Hawaii (89.5 percent) and New Mexico (73.1 percent). Hawaii and the District of Columbia have only one school district each. Federal revenues ranged from 3.5 percent in Connecticut, New Hampshire, and New Jersey to 14.0 percent in Mississippi.

Current Expenditures for Public Elementary-Secondary Education

Current expenditures for public education in 1996–1997 totaled about $270 billion (table 3). This represents a $15 billion (5.9 percent) increase over expenditures in the previous fiscal year ($255 billion in unadjusted dollars). About $167 billion in current expenditures went for instruction. Another $91 billion were expended for a cluster of services that support instruction. Nearly $12 billion were spent on noninstructional services. Instructional expenditures accounted for about 62 cents out of the education dollar (figure 2). These expenditures include teachers' salaries and benefits, supplies (such as textbooks), and purchased services. Another 34 cents of the education dollar went for support services, which include operation and maintenance of buildings, school administration, transportation, and other student and school support activities (e.g., student counseling, libraries, and health services). About 4 cents of every dollar went to noninstructional activities, which include school meals and enterprise activities such as bookstores.

Most states were closely clustered around the national average in terms of the share of current expenditures that were spent on instruction; all but 5 states and the District of Columbia spent more than 59 percent of their current expenditures on instruction. Three states spent more than two-thirds of their current expenditures on instruction. These were Maine (68.2 percent), New York (67.6 percent), and Rhode Island (67.0 percent).

Current Expenditures Per Student

In 1996–1997, the 50 states and District of Columbia spent an average of $5,923 for every pupil in membership (table 5). This represents a 4.2 percent increase from the previous year ($5,689) Four states expended more than $8,000 per pupil. These were New Jersey ($9,588), Connecticut ($8,580), New York ($8,525), and Alaska ($8,231). The District of Columbia, which comprises a single urban district spent $8,048 per pupil. Only one state had expenditures of less than $4,000

for each pupil in membership: Utah ($3,783). The median per pupil expenditure was $5,734, indicating half of the states educated students at a cost of less than $5,734 per student.

On the average, for every student about $3,665 was spent for instructional services, $1,996 for support services, and $262 for noninstructional purposes.

Technical Notes

The "National Public Education Financial Survey" (NPEFS) is an annual state-level collection of revenues and expenditures for public education in grades prekindergarten through 12. It is part of the Common Core of Data collection of surveys of administrative records data relating to public elementary and secondary education. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Information to explain all missing and zero values is also collected. The data are processed and edited by NCES and verified by each state education agency.

NCES has made adjustments for missing data. Values that were missing and not reported elsewhere in the submission were imputed. The method used for all of the imputations was to: (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state's total revenues (or expenditures); (c) compute the ratio of that item to the reduced total (step b) for each state; (d) compute the average of these ratios; (e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; and (f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Revenues and expenditures for food services or student activities were imputed for Connecticut, Louisiana, and Virginia.

Other adjustments were made when a single value was reported for two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution types of adjustments did not affect total revenues or total expenditures. For more information on these adjustments, the reader should refer to the database documentation.

For More Information

This report used information from the Common Core of Data "National Public Education Financial Survey Fiscal Year: 1997" and "State Nonfiscal Survey School Year: 1996–1997." For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 555 New Jersey Avenue NW, Washington, DC 20208–5651; or call (202) 219–1618; fax (202) 219–1728; or e-mail frank_johnson@ed.gov.

Definitions are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., purchases of land, school construction and repair, and equipment), and programs outside the regular preschool–grade 12 scope such as adult education, community colleges, and community services. Expenditures for items lasting more than one year (such as school buses and computers) are not included in current expenditures.

Federal revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

Instructional expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services.

Intermediate revenues come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fund-raising capability.

Local revenues include revenues from such sources as local property and nonproperty taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food service revenues.

Noninstructional expenditures go for food service (94 percent) and enterprise operations such as bookstores and interscholastic athletics.

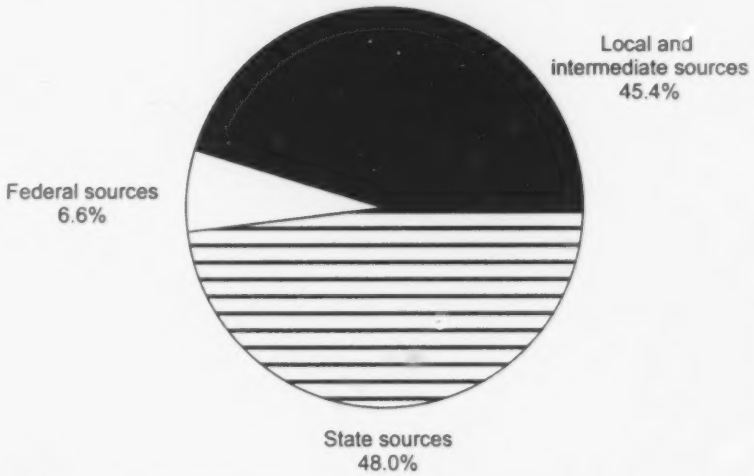
State revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Student membership is the count of students enrolled on or about October 1.

Support services expenditures are current expenditures for activities which support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (librarians, instructional specialists), school district administration, business services, research, and data processing.

Figure 1.—The public education dollar: Revenues by source: SY 1996–1997

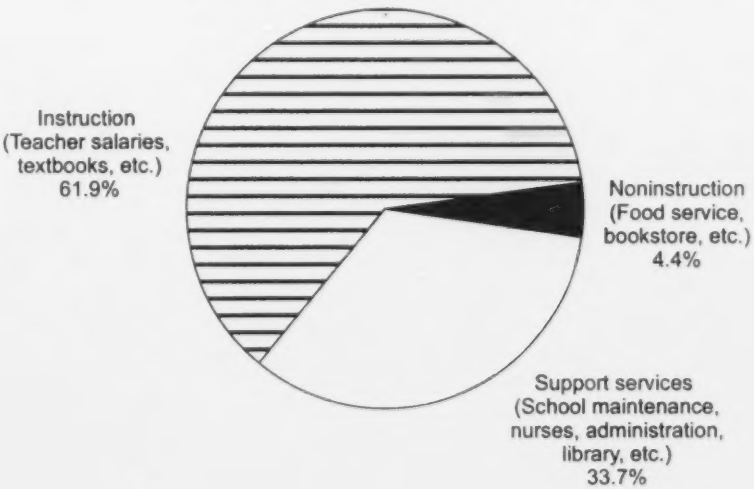
(Total revenues $305 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, National Public Education Financial Survey.

Figure 2.—The public education dollar: Current expenditures by functions: SY 1996–1997

(Current expenditures: $270 billion)


Instruction (Teacher salaries, textbooks, etc.) 61.9%
Noninstruction (Food service, bookstore, etc.) 4.4%
Support services (School maintenance, nurses, administration, library, etc.) 33.7%

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, National Public Education Financial Survey.

Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1996-1997

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	$305,051,963 *	$137,394,127 *	$1,142,651	$146,433,951	$20,081,235
Alabama	3,955,039	1,070,751	7,449	2,498,675	378,164
Alaska	1,219,017	301,756	0	772,919	144,341
Arizona	4,400,591	1,840,643	170,221	1,981,318	408,410
Arkansas	2,371,834	757,795	3,073	1,424,952	186,015
California	34,477,895	10,980,086	0	20,679,410	2,818,398
Colorado	4,045,015	2,046,171	1,454	1,785,790	211,601
Connecticut	4,899,850 *	2,912,117 *	0	1,817,333	170,400
Delaware	878,326	242,436	0	569,041	66,850
District of Columbia	711,504	636,564	0	0	74,941
Florida	13,861,434	6,071,255	0	6,768,050	1,022,129
Georgia	8,129,250	3,206,675	0	4,366,411	556,165
Hawaii	1,215,924	29,588	0	1,088,411	97,925
Idaho	1,251,263	372,686	0	794,956	83,621
Illinois	13,161,954	8,774,537	0	3,559,351	828,066
Indiana	7,638,406	3,412,827	52,266	3,854,836	318,477
Iowa	3,167,763	1,351,584	8,378	1,646,510	161,291
Kansas	3,040,600	1,035,188	127,115	1,708,043	170,254
Kentucky	3,794,129	1,055,930	0	2,386,935	351,264
Louisiana	4,154,494 *	1,581,121 *	0	2,087,902	485,471
Maine	1,499,504	710,668	0	707,638	81,197
Maryland	6,042,059	3,386,302	0	2,343,421	312,336
Massachusetts	7,229,486	3,998,665	0	2,883,350	347,471
Michigan	13,437,615	3,734,174	14,461	8,805,410	883,570
Minnesota	6,109,916	2,265,400	220,572	3,359,840	264,105
Mississippi	2,259,053	689,288	1,335	1,253,205	315,226
Missouri	5,571,655	2,968,177	26,395	2,247,279	329,806
Montana	991,653	337,805	91,014	469,750	93,084
Nebraska	1,954,789	1,196,961	13,629	627,428	116,772
Nevada	1,705,232	1,090,914	0	543,409	70,908
New Hampshire	1,282,509	1,143,633	0	94,542	44,334
New Jersey	12,376,750	7,149,307	16	4,793,226	434,201
New Mexico	1,829,725	261,207	0	1,336,628	231,891
New York	26,564,743	14,546,815	103,325	10,467,969	1,446,633
North Carolina	6,515,608	1,786,312	0	4,258,020	471,276
North Dakota	642,984	291,385	8,072	266,289	77,238
Ohio	12,587,117	6,679,202	14,070	5,126,180	767,665
Oklahoma	3,251,302	899,017	58,272	2,025,586	268,428
Oregon	3,472,609	1,381,650	48,748	1,826,146	216,065
Pennsylvania	14,441,126	7,972,204	27,791	5,652,779	788,351
Rhode Island	1,193,754	645,048	0	484,813	63,893
South Carolina	3,889,383	1,521,335	0	2,040,324	327,724
South Dakota	747,324	400,520	8,662	265,378	72,764
Tennessee	4,411,971	1,894,063	0	2,141,593	376,315
Texas	22,372,808	11,541,933	85,507	9,026,103	1,719,266
Utah	2,198,285	678,724	0	1,381,527	138,034
Vermont	812,166	541,899	0	232,561	37,706
Virginia	7,204,510 *	4,507,631 *	0	2,338,962	357,917
Washington	6,642,158	1,797,283	18	4,455,423	389,435
West Virginia	2,082,049	596,192	886	1,312,732	172,240
Wisconsin	6,701,115	2,855,644	0	3,557,024	288,447
Wyoming	656,713	245,065	49,924	318,570	43,153
Outlying Areas					
American Samoa	47,430	73	95	10,389	36,873
Guam	168,835	152,607	0	0	16,228
Northern Marianas	56,010	616	0	42,899	12,494
Puerto Rico	1,832,790	568	0	1,312,650	519,572
Virgin Islands	141,786	117,532	0	0	24,253

* Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, NCES, Common Core of Data, National Public Education Financial Survey.

Table 2.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: School year 1996-1997

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States *	45.0	0.4	48.0	6.6
Alabama	27.1	0.2	63.2	9.6
Alaska	24.8	0.0	63.4	11.8
Arizona	41.8	3.9	45.0	9.3
Arkansas	31.9	0.1	60.1	7.8
California	31.8	0.0	60.0	8.2
Colorado	50.6	0.0	44.1	5.2
Connecticut *	59.4	0.0	37.1	3.5
Delaware	27.6	0.0	64.8	7.6
District of Columbia	89.5	0.0	0.0	10.5
Florida	43.8	0.0	48.8	7.4
Georgia	39.4	0.0	53.7	6.8
Hawaii	2.4	0.0	89.5	8.1
Idaho	29.8	0.0	63.5	6.7
Illinois	66.7	0.0	27.0	6.3
Indiana	44.7	0.7	50.5	4.2
Iowa	42.7	0.3	52.0	5.1
Kansas	34.0	4.2	56.2	5.6
Kentucky	27.8	0.0	62.9	9.3
Louisiana *	38.1	0.0	50.3	11.7
Maine	47.4	0.0	47.2	5.4
Maryland	56.0	0.0	38.8	5.2
Massachusetts	55.3	0.0	39.9	4.8
Michigan	27.8	0.1	65.5	6.6
Minnesota	37.1	3.6	55.0	4.3
Mississippi	30.5	0.1	55.5	14.0
Missouri	53.3	0.5	40.3	5.9
Montana	34.1	9.2	47.4	9.4
Nebraska	61.2	0.7	32.1	6.0
Nevada	64.0	0.0	31.9	4.2
New Hampshire	89.2	0.0	7.4	3.5
New Jersey	57.8	0.0	38.7	3.5
New Mexico	14.3	0.0	73.1	12.7
New York	54.8	0.4	39.4	5.4
North Carolina	27.4	0.0	65.4	7.2
North Dakota	45.3	1.3	41.4	12.0
Ohio	53.1	0.1	40.7	6.1
Oklahoma	27.7	1.8	62.3	8.3
Oregon	39.8	1.4	52.6	6.2
Pennsylvania	55.2	0.2	39.1	5.5
Rhode Island	54.0	0.0	40.6	5.4
South Carolina	39.1	0.0	52.5	8.4
South Dakota	53.6	1.2	35.5	9.7
Tennessee	42.9	0.0	48.5	8.5
Texas	51.6	0.4	40.3	7.7
Utah	30.9	0.0	62.8	6.3
Vermont	66.7	0.0	28.6	4.6
Virginia *	62.6	0.0	32.5	5.0
Washington	27.1	0.0	67.1	5.9
West Virginia	28.6	0.0	63.0	8.3
Wisconsin	42.6	0.0	53.1	4.3
Wyoming	37.3	7.6	48.5	6.6
Outlying Areas				
American Samoa	0.2	0.2	21.9	77.7
Guam	90.4	0.0	0.0	9.6
Northern Marianas	1.1	0.0	76.6	22.3
Puerto Rico	0.0	0.0	71.6	28.3
Virgin Islands	82.9	0.0	0.0	17.1

* Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.
NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.
SOURCE: U.S. Department of Education, NCES, Common Core of Data, National Public Education Financial Survey.

Table 3.–Current expenditures for public elementary and secondary schools, by function and state: School year 1996-1997

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	$270,151,583 1/	$167,147,978 2/	$91,041,936 2/	$11,961,669 1/
Alabama	3,436,406	2,105,541	1,079,076	251,788
Alaska	1,069,379	606,333 2/	427,264 2/	35,782
Arizona	3,527,473	2,025,072 2/	1,281,780 2/	220,621
Arkansas	2,074,113	1,293,081	656,551	124,481
California	29,909,168	18,121,365	10,529,510	1,258,293
Colorado	3,577,211	2,210,900	1,221,481	144,829
Connecticut	4,522,716 1/	2,881,058	1,418,875	222,783 1/
Delaware	788,715	487,517	261,787	39,411
District of Columbia	632,952	336,860 2/	272,598 2/	23,494
Florida	12,018,676	7,033,629	4,381,509	603,538
Georgia	7,230,405	4,514,587	2,287,757	428,060
Hawaii	1,057,069	665,808	321,074	70,187
Idaho	1,090,597	683,594	356,978	50,025
Illinois	11,720,249	7,049,329	4,273,482	397,438
Indiana	6,055,055	3,786,133	2,002,153	266,769
Iowa	2,885,943	1,766,300	978,025	141,618
Kansas	2,568,525	1,477,532	962,406	128,587
Kentucky	3,382,062	2,053,842	1,155,004	173,215
Louisiana	3,747,507 1/	2,231,393	1,191,011	325,102 1/
Maine	1,351,500	922,055	401,351	28,094
Maryland	5,529,309	3,363,092	1,897,410	268,807
Massachusetts	6,846,610	4,509,876	2,113,367	223,367
Michigan	11,686,124	6,916,820	4,424,697	344,607
Minnesota	5,087,353	3,265,753	1,611,327	210,273
Mississippi	2,035,675	1,249,098	634,860	151,717
Missouri	4,775,931	2,931,449	1,634,778	209,704
Montana	902,252	562,184	302,011	38,057
Nebraska	1,707,455	1,074,270 2/	503,687	129,498 2/
Nevada	1,434,395	859,392	526,838	48,165
New Hampshire	1,173,958	760,415 2/	371,963 2/	41,581 2/
New Jersey	11,771,941	7,229,567	4,172,008	370,366
New Mexico	1,557,376	894,288	585,614	77,473
New York	24,237,291	16,375,194	7,186,590	675,506
North Carolina	5,964,939	3,704,917	1,869,514	390,508
North Dakota	577,498	353,165	175,106	49,228
Ohio	10,948,074	6,518,251	4,021,119	408,704
Oklahoma	2,990,044	1,786,857	1,018,612	184,576
Oregon	3,184,100	1,927,857	1,141,621	114,622
Pennsylvania	12,820,704	8,220,369	4,132,980	467,354
Rhode Island	1,151,888	771,635	347,402	32,850
South Carolina	3,296,661	1,965,815	1,121,812	209,034
South Dakota	627,109	384,756	208,437	33,915
Tennessee	4,145,380	2,687,981	1,242,078	215,321
Texas	20,167,238	12,426,613	6,655,923	1,084,702
Utah	1,822,725	1,205,721	511,223	105,781
Vermont	718,092	467,336	229,343	21,413
Virginia	6,343,766 1/	3,852,822	2,154,071	336,873 1/
Washington	5,587,808 2/	3,351,236 2/	1,970,285	266,286
West Virginia	1,847,560	1,144,463	591,395	111,702
Wisconsin	5,975,122	3,771,582	2,019,452	184,088
Wyoming	591,488	363,275	206,738	21,475
Outlying Areas				
American Samoa	33,780	13,590	12,268	7,922
Guam	156,561	85,529	61,896	9,136
Northern Marianas	53,140	42,777	7,555	2,809
Puerto Rico	1,796,077	1,259,605	351,038	185,434
Virgin Islands	122,188	69,435	45,967	6,786

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.
2/ Value affected by redistribution of reported values for missing data items.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, NCES, Common Core of Data, National Public Education Financial Survey.

Table 4.–Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1996-1997

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States *	61.9	33.7	4.4
Alabama	61.3	31.4	7.3
Alaska *	56.7	40.0	3.3
Arizona *	57.4	36.3	6.3
Arkansas	62.3	31.7	6.0
California	60.6	35.2	4.2
Colorado	61.8	34.1	4.0
Connecticut *	63.7	31.4	4.9
Delaware	61.8	33.2	5.0
District of Columbia *	53.2	43.1	3.7
Florida	58.5	36.5	5.0
Georgia	62.4	31.6	5.9
Hawaii	63.0	30.4	6.6
Idaho	62.7	32.7	4.6
Illinois	60.1	36.5	3.4
Indiana	62.5	33.1	4.4
Iowa	61.2	33.9	4.9
Kansas	57.5	37.5	5.0
Kentucky	60.7	34.2	5.1
Louisiana *	59.5	31.8	8.7
Maine	68.2	29.7	2.1
Maryland	60.8	34.3	4.9
Massachusetts	65.9	30.9	3.3
Michigan	59.2	37.9	2.9
Minnesota	64.2	31.7	4.1
Mississippi	61.4	31.2	7.5
Missouri	61.4	34.2	4.4
Montana	62.3	33.5	4.2
Nebraska *	62.9	29.5	7.6
Nevada	59.9	36.7	3.4
New Hampshire *	64.8	31.7	3.5
New Jersey	61.4	35.4	3.1
New Mexico	57.4	37.6	5.0
New York	67.6	29.7	2.8
North Carolina	62.1	31.3	6.5
North Dakota	61.2	30.3	8.5
Ohio	59.5	36.7	3.7
Oklahoma	59.8	34.1	6.2
Oregon	60.5	35.9	3.6
Pennsylvania	64.1	32.2	3.6
Rhode Island	67.0	30.2	2.9
South Carolina	59.6	34.0	6.3
South Dakota	61.4	33.2	5.4
Tennessee	64.8	30.0	5.2
Texas	61.6	33.0	5.4
Utah	66.1	28.0	5.8
Vermont	65.1	31.9	3.0
Virginia *	60.7	34.0	5.3
Washington *	60.0	35.3	4.8
West Virginia	61.9	32.0	6.0
Wisconsin	63.1	33.8	3.1
Wyoming	61.4	35.0	3.6
Outlying Areas			
American Samoa	40.2	36.3	23.5
Guam	54.6	39.5	5.8
Northern Marianas	80.5	14.2	5.3
Puerto Rico	70.1	19.5	10.3
Virgin Islands	56.8	37.6	5.6

* Distribution affected by imputations and redistribution of reported values to correct for missing items.
NOTE: Details may not add to 100 percent due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 5.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1996-1997

State	Fall 1996 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	45,611,046 1/	$5,923 1/	$3,665 1/	$1,996 1/	$262 1/
Alabama	747,932 1/	4,595 1/	2,815 1/	1,443 1/	337 1/
Alaska	129,919	8,231	4,667 2/	3,289	275
Arizona	799,250	4,413	2,534 2/	1,604	276
Arkansas	457,349	4,535	2,827	1,436	272
California	5,686,198 1/	5,260 1/	3,187 1/	1,852 1/	221 1/
Colorado	673,438	5,312	3,283	1,814	215
Connecticut	527,129	8,580 1/	5,466	2,692	423 1/
Delaware	110,549	7,135	4,410	2,368	357
District of Columbia	78,648	8,048	4,283 2/	3,466 2/	299
Florida	2,242,212	5,360	3,137	1,954	269
Georgia	1,346,761	5,369	3,352	1,699	318
Hawaii	187,653	5,633	3,548	1,711	374
Idaho	245,252	4,447	2,787	1,456	204
Illinois	1,973,040	5,940	3,573	2,166	201
Indiana	982,876	6,161	3,852	2,037	271
Iowa	502,941	5,738	3,512	1,945	282
Kansas	466,293	5,508	3,169	2,064	276
Kentucky	656,089	5,155	3,130	1,760	264
Louisiana	793,296	4,724 1/	2,813	1,501	410 1/
Maine	213,593	6,327	4,317	1,879	132
Maryland	818,583	6,755	4,108	2,318	328
Massachusetts	933,898	7,331	4,829	2,263	239
Michigan	1,685,714	6,932	4,103	2,625	204
Minnesota	847,204	6,005	3,855	1,902	248
Mississippi	503,967	4,039	2,479	1,260	301
Missouri	900,517	5,304	3,255	1,815	233
Montana	164,627	5,481	3,415	1,835	231
Nebraska	291,967	5,848	3,679 2/	1,725	444 2/
Nevada	282,131	5,084	3,046	1,867	171
New Hampshire	198,308	5,920	3,835 2/	1,876 2/	210 2/
New Jersey	1,227,832	9,588	5,888	3,398	302
New Mexico	332,632	4,682	2,689	1,761	233
New York	2,843,131	8,525	5,760	2,528	238
North Carolina	1,210,108	4,929	3,062	1,545	323
North Dakota	120,123	4,808	2,940	1,458	410
Ohio	1,844,698	5,935	3,534	2,180	222
Oklahoma	620,695	4,817	2,879	1,641	297
Oregon	537,854	5,920	3,584	2,123	213
Pennsylvania	1,804,256	7,106	4,556	2,291	259
Rhode Island	151,324	7,612	5,099	2,296	217
South Carolina	652,816 1/	5,050 1/	3,011 1/	1,718 1/	320 1/
South Dakota	143,331	4,375	2,684	1,454	237
Tennessee	904,818 1/	4,581 1/	2,971 1/	1,373 1/	238 1/
Texas	3,828,975	5,267	3,245	1,738	283
Utah	481,812	3,783	2,502	1,061	220
Vermont	106,341	6,753	4,395	2,157	201
Virginia	1,096,093	5,788 1/	3,515	1,965	307 1/
Washington	974,504	5,734 2/	3,439 2/	2,022	273
West Virginia	304,052	6,076	3,764	1,945	367
Wisconsin	879,259	6,796	4,290	2,297	209
Wyoming	99,058	5,971	3,667	2,087	217
Outlying Areas					
American Samoa	14,766	2,288	920	831	537
Guam	33,393	4,688	2,561	1,854	274
Northern Marianas	9,041	5,878	4,731	836	311
Puerto Rico	618,861	2,902	2,035	567	300
Virgin Islands	22,385	5,458	3,102	2,053	303

1/ Value contains imputation for missing expenditure data.
2/ Value affected by redistribution of reported expenditure values for missing data items.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, NCES, Common Core of Data, National Public Education Financial Survey.